

ALLYSON Y. SCHWARTZ
13TH DISTRICT, PENNSYLVANIA

COMMITTEE ON THE BUDGET
COMMITTEE ON WAYS AND MEANS
SUBCOMMITTEE ON SELECT REVENUE
MEASURES

Congress of the United States
House of Representatives
Washington, DC 20515-3813

December 18, 2013

WASHINGTON OFFICE:
1227 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
TEL: (202) 225-6111
FAX: (202) 226-0611

DISTRICT OFFICES:
7712 CASTOR AVENUE
PHILADELPHIA, PA 19152
TEL: (215) 335-3355
FAX: (215) 333-4508

801 OLD YORK ROAD
SUITE 212
JENKINTOWN, PA 19046
TEL: (215) 517-6572
FAX: (215) 517-6575

www.house.gov/schwartz

The Honorable Daniel I. Werfel
Acting Commissioner
Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224

Dear Acting Commissioner Werfel:

As U.S. Representative of Pennsylvania's 13th Congressional District, I urge you to act swiftly to ensure that volunteer fire departments across the country have clarity regarding the application of the Affordable Care Act to volunteer firefighters.

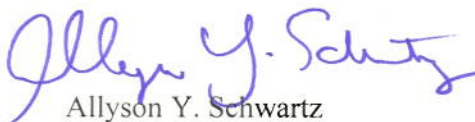
In my district and throughout Pennsylvania, our communities rely on the thousands of individuals who generously serve their fellow citizens by volunteering as firefighters and emergency medical technicians. More than 90 percent of fire departments in Pennsylvania—more than 1,600 departments—are staffed entirely by volunteers. An additional seven percent of Pennsylvania's fire departments rely partially on volunteers to carry out their mission and serve their local communities.

Although many volunteers are provided with nominal benefits, these individuals typically serve their communities without the expectation of being provided with significant compensation or health care coverage by the departments for which they volunteer. I have heard from my constituents that there is currently confusion as to whether these volunteers should be classified as "employees" under the Shared Responsibility provision of the Affordable Care Act (ACA)—a classification that would require these volunteers to be provided with health insurance benefits in exchange for their service.

Congress clearly intended ACA insurance requirements to apply to employees, not volunteers. Requiring communities to provide health care benefits to volunteer firefighters and emergency medical technicians may simply be unaffordable for many communities. This could create a dangerous situation, whereby communities are forced to eliminate critical volunteer positions, endangering the safety and welfare of their residents.

I urge you to quickly issue clarifying guidance ensuring that the thousands of Pennsylvanians volunteering for their communities may continue to serve their fellow citizens. Thank you for your attention to this important matter.

Sincerely,



Allyson Y. Schwartz
Member of Congress